

§ 24.309

be maintained in sufficient detail to insure that such a tax credit is properly claimed.

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[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-307, 55 FR 52738, Dec. 21, 1990; T.D. ATF-312, 56 FR 31083, July 9, 1991]

§ 24.309 Transfer in bond record.

A proprietor who transfers wine in bond shall prepare a transfer record. The transfer record will show:

- (a) The name, address and registry number of the proprietor;
- (b) The name, address and registry number of the consignee;
- (c) The shipping date;
- (d) The kind of wine (class and type);
- (e) The alcohol content or the tax class;
- (f) The number containers larger than four liters and cases;
- (g) The serial numbers of cases (if any) or containers larger than four liters;
- (h) Any bulk container identification marks;
- (i) The volume shipped in gallons or liters; (if a tax credit under 26 U.S.C. 5041(c) may be claimed, the record will be maintained in sufficient detail to insure that such a tax credit is properly claimed);
- (j) The serial number of any seal used;
- (k) For unlabeled bottled or packed wine, the registry number of the bottler or packer;
- (l) Information necessary for compliance with § 24.315, e.g., the varietal, vintage, appellation of origin designation of the wine or any other information that may be stated on the label; and
- (m) Information as to any added substance or cellar treatment for which a label declaration is required for the finished product, or any other cellar treatment for which limitations are prescribed in this part, e.g., amount of decolorizing material used and kind and quantity of acid used. (Sec 201,

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Pub. L. 85-859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

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§ 24.310 Taxpaid removals from bond record.

A proprietor removing wine from bond for consumption or sale on determination of tax shall maintain a record of wine removed at the time of removal either to taxpaid wine premises, taxpaid wine bottling house premises, or for direct shipment. The record will show the date of removal, the name and address of the person to whom shipped, and the volume, kind (class and type), and alcohol content of the wine. However, on any individual sale of less than 80 liters, the name and address of the purchaser need not be recorded. The proprietor who removes taxpaid bulk wine to another wine premises shall prepare the shipping record and follow the procedures prescribed by § 24.281. The volume of wine removed taxpaid will be summarized daily by tax class in wine gallons to the nearest tenth gallon. (Sec. 201, Pub. L. 85-859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

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§ 24.311 Taxpaid wine record.

A proprietor who has taxpaid United States or foreign wine on taxpaid wine premises or on taxpaid wine bottling house premises shall maintain records as follows:

- (a) *Record of receipts.* (1) The name and address of the person or wine premises from whom received;
- (2) The registry number (if any) of the wine premises from which received;
- (3) The date of receipt;
- (4) The kind of wine (class, type and, in the case of foreign wine, country of origin);